John L. Conroy Vice President Regulatory Massachusetts



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TT 06-38

June 8, 2006

Mary L. Cottrell, Secretary
Department of Telecommunications and Energy
Commonwealth of Massachusetts
One South Station, 2nd Fl.
Boston, MA 02110

Dear Secretary Cottrell,

We are filing herewith as of June 8, 2006 for effect July 8, 2006, tariff material consisting of the following:

(DTE--MA--No. 17)

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This filing is being made in compliance with the Department's Orders in DTE 04-33 dated July 14, 2005, December 16, 2005, and May 5, 2006.

Attached are the necessary pages.

Sincerely,

/s/ John L. Conroy

Vice President – Regulatory – MA

cc: Paula Foley, Assistant General Counsel
Michael Isenberg, Esq., Director – Telecommunications Division
Senior Rate Analyst
DTE Docket 04-33 Service List (electronic copies only)